



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITY

Principal Office: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JEAN BRANDT of
(Person responsible for accounts)

_____, Wrightstown Water & Sewer Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2002
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WRIGHTSTOWN WATER & SEWER UTILITY**Utility Address:** 529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

When was utility organized? 6/13/1946**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JEAN BRANDT**Title:** VILLAGE CLERK/TREASURER**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567**Fax Number:** (920) 532 - 4564 EXT**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR THOMAS KARMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK, S.C.

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111**Fax Number:** (950) 439 - 7808**E-mail Address:** karmant@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR KEITH BLOCK**Title:** CHAIRPERSON**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567**Fax Number:** (920) 532 - 4564**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR THOMAS KARMAN, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK, S.C.

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 2/13/2002**Period covered by most recent audit:** 01/01/2001 - 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: JOE MORRISSEY**Title:** SUPERINTENDENT**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567**Fax Number:** (920) 532 - 4564**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

KEITH BLOCK, CHAIRPERSON

LORI COTTER

RICHARD SCHROEDER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	220,661	180,851	1
Operating Expenses:			
Operation and Maintenance Expense (401)	196,047	140,904	2
Depreciation Expense (403)	46,742	33,065	3
Amortization Expense (404)	0	0	4
Taxes (408)	44,792	42,823	5
Total Operating Expenses	287,581	216,792	
Net Operating Income	(66,920)	(35,941)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(66,920)	(35,941)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	27,188	64,349	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	27,188	64,349	
Total Income	(39,732)	28,408	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(39,732)	28,408	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,261	48,300	13
Amortization of Debt Discount and Expense (428)	4,548	4,548	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	12,203	10,572	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	48,012	63,420	
Net Income	(87,744)	(35,012)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	604,662	639,674	19
Balance Transferred from Income (433)	(87,744)	(35,012)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	516,918	604,662	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
TEMPORARY INVESTMENT	27,024	4
INTEREST ON SPECIAL ASSESSMENTS	164	5
Total (Acct. 419):	27,188	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	220,661	0	0	0	220,661	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	220,661	0	0	0	220,661	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,282,402	3,192,332	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	361,997	317,180	2
Net Utility Plant	2,920,405	2,875,152	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	46,756	51,757	6
Special Funds (125)	273,877	332,251	7
Total Other Property and Investments	320,633	384,008	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	510,060	8
Temporary Cash Investments (132)	469,515		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,898	19,110	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,749	3,361	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	498,162	532,531	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,724	16,272	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	11,724	16,272	
Total Assets and Other Debits	3,750,924	3,807,963	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	510,323	541,283	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	516,918	604,662	23
Total Proprietary Capital	1,027,241	1,145,945	
LONG-TERM DEBT			
Bonds (221)	577,000	1,150,000	24
Advances from Municipality (223)	241,725	228,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	818,725	1,378,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	27,602	2,478	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	21,758	31
Interest Accrued (237)	11,594	20,989	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	39,196	45,225	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,865,762	1,238,793	38
Total Liabilities and Other Credits	3,750,924	3,807,963	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,282,402	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,282,402	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	361,997	0	0	0	9
Total Accumulated Provision	361,997	0	0	0	
Net Utility Plant	2,920,405	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	317,180				317,180	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,742				46,742	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,702				1,702	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	48,444	0	0	0	48,444	13
Debits during year						14
Book cost of plant retired	3,627				3,627	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,627	0	0	0	3,627	19
Balance End of Year	361,997	0	0	0	361,997	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,749	3,361	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,749	3,361	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Revenue Bond Anticipation Notes	4,548	428	11,724	1
Total			11,724	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	541,283	1
Changes during year (explain):		
REPAYMENT OF MUNICIPAL CONTRIBUTED CAPITAL	(30,960)	2
Balance end of year	510,323	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bond Anticipation Note	08/01/1998	12/31/2003	4.20%	577,000	1
Total Bonds (Account 221):				577,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 G.O. PROMISSORY NOTE	07/01/1999	12/01/2009	4.65%	213,645	1
1997 G.O. PROMISSORY NOTE	10/01/1997	12/01/2006	4.55%	28,080	2
Total for Account 223				241,725	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,758	1
Accruals:		
Charged water department expense	44,792	2
Charged electric department expense		3
Charged sewer department expense	556	4
Other (explain):		
NONE		5
Total Accruals and other credits	45,348	
Taxes paid during year:		
County, state and local taxes	62,490	6
Social Security taxes	4,372	7
PSC Remainder Assessment	244	8
Other (explain):		
NONE		9
Total payments and other debits	67,106	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bond Anticipation Notes	20,125	31,261	41,306	10,080	1
Subtotal	20,125	31,261	41,306	10,080	
Advances from Municipality (223)					
1999 G.O. NOTES	864	1,430	1,479	815	2
1997 G.O. NOTES		10,773	10,074	699	3
Subtotal	864	12,203	11,553	1,514	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	20,989	43,464	52,859	11,594	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,238,793	0	0	0	0	1,238,793	1
Add credits during year:							
For Services	7,150					7,150	2
For Mains	26,574					26,574	3
Other (specify):							
HYDRANTS	15,165					15,165	4
WELL & PUMPHOUSE CONTRIBUTED BY TIF DISTRICT	578,080					578,080	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,865,762	0	0	0	0	1,865,762	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	46,756	2
Total (Acct. 124):	46,756	
Special Funds (125):		
1998 BOND CONSTRUCTION CASH	273,877	3
Total (Acct. 125):	273,877	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,898	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	24,898	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,787,911	0	0	0	2,787,911	1
Materials and Supplies	3,555	0	0	0	3,555	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	339,588	0	0	0	339,588	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,552,277	0	0	0	1,552,277	6
Other (specify):					0	7
Average Net Rate Base	899,601	0	0	0	899,601	
Net Operating Income	(66,920)	0	0	0	(66,920)	8
Net Operating Income as a percent of						
Average Net Rate Base	-7.44%	N/A	N/A	N/A	-7.44%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	525,803	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	560,790	3
Other (Specify):		4
Total Average Proprietary Capital	1,086,593	
Net Income		
Net Income	(87,744)	5
Percent Return on Proprietary Capital	-8.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Village filed a rate increase application with the Commission during 2001. The Commission approved an increase in rates expected to generate an additional \$146,984 in revenue.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The Village filed a rate increase application during 2001. The Commission approved an increase in rates during November 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response received 9/5/02:
Dear Ms. Engelke:

Jean Brandt from the Village of Wrightstown Water Utility has asked me to respond to your request for information on their 2001 annual report. The Utility's responses are as follows:

- 1) A retirement should have been reported for the service retired. An adjustment will be made in 2002 to record the retirement.
- 2) The Village has had an increase in development whereby services have been installed but properties have not been occupied and meters installed. Greater care will be taken in the 2002 annual report to identify services installed but not in use.
- 3) The municipality does wish to recover the additional tax equivalent on the CWIP. The amount of the additional tax equivalent on \$898,912 in CWIP amounts to \$15,942. This amount will be paid during 2002.

Should you have any additional questions, please feel free to contact me.

Thank you.

PLEASE NOTE CHANGE IN COMPANY NAME AND EMAIL ADDRESS

Tom Karman
Schenck Government & Not-for-Profit Solutions
920-455-4111
karmant@schencksolutions.com

August 26, 2002

Ms Jean Brandt, Village Clerk-Treasurer
Village of Wrightstown Water Utility
529 Main Street
P.O. Box 227
Wrightstown, WI 54180-0227

2001 Analytical Review DWCCA-6800-ELE

Dear Ms. Brandt:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

FINANCIAL SECTION FOOTNOTES

1. During our review, we noted one unit retired on the Water Services schedule, page W-16; however, no corresponding dollars are reported retired from Account 345, Services, Water Utility Plant in Service, page W-8. Please furnish an explanation.

2. During our review, we noted 867 services reported in use on the Water Services schedule, page W-16 (with 0 reported for services not in use). However, on the Meters schedule, page W-17, there are only 812 meters reported in use. Please explain why there are so many more services than meters in use.

3. During our review, we noted that the construction work in progress (CWIP) reported in your 2000 annual report on the Net Utility Plant schedule, page F-6, is not included in the Utility Plant Jan. 1 amount reported on the Property Tax Equivalent schedule, page W-7. Headnote No. 4 to this schedule indicates that, among other items, (CWIP) should be included in first of year plant. Please follow this procedure in the future. Since the (CWIP) not included is a significant amount, the utility should discuss with the municipality if the amount needs to be paid. If so, please adjust the 2001 property tax equivalent and note that it is an "adjustment to the 2001 property tax equivalent underpayment".

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6800.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	200,356	1
Total Sales of Water	200,356	
Other Operating Revenues		
Forfeited Discounts (470)	595	2
Other Water Revenues (474)	19,710	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	20,305	
Total Operating Revenues	220,661	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	126,080	5
General Operating Expenses (680-690)	69,967	6
Total Operation and Maintenance Expenses	196,047	
Other Operating Expenses		
Depreciation Expense (403)	46,742	7
Amortization Expense (404)		8
Taxes (408)	44,792	9
Total Other Operating Expenses	91,534	
Total Operating Expenses	287,581	
NET OPERATING INCOME	(66,920)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	691	37,932	96,008	4
Commercial	52	6,002	11,892	5
Industrial	10	3,795	5,926	6
Total Metered Sales to General Customers (461)	753	47,729	113,826	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		79,003	8
Other Sales to Public Authorities (464)	10	6,143	7,527	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	764	53,872	200,356	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	79,003	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	79,003	
Forfeited Discounts (470):		
Customer late payment charges	595	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	595	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,423	7
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	612	8
RENTAL FROM WATER PROPERTY	16,675	9
Total Other Water Revenues (474)	19,710	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	30,161	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,847	3
Chemicals (630)	15,867	4
Supplies and Expenses (640)	7,058	5
Repairs of Water Plant (650)	62,951	6
Transportation Expenses (660)	196	7
Total Plant Operation and Maintenance Expenses	126,080	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,594	8
Office Supplies and Expenses (681)	4,453	9
Outside Services Employed (682)	8,686	10
Insurance Expense (684)	5,769	11
Employees Pensions and Benefits (686)	19,072	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	7,393	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	69,967	
Total Operation and Maintenance Expenses	196,047	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		40,732	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		556	2
Net property tax equivalent		40,176	
Social Security		4,372	3
PSC Remainder Assessment		244	4
Other (specify): NONE			5
Total tax expense		44,792	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227738				3
County tax rate	mills		6.295668				4
Local tax rate	mills		7.671190				5
School tax rate	mills		11.885203				6
Voc. school tax rate	mills		1.845881				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.925680				10
Less: state credit	mills		1.577040				11
Net tax rate	mills		26.348640				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.671190				14
Combined School Tax Rate	mills		13.731084				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.402274				17
Total Tax Rate	mills		27.925680				18
Ratio of Local and School Tax to Total	dec.		0.766401				19
Total tax net of state credit	mills		26.348640				20
Net Local and School Tax Rate	mills		20.193629				21
Utility Plant, Jan. 1	\$	2,293,420	2,293,420				22
Materials & Supplies	\$	3,361	3,361				23
Subtotal	\$	2,296,781	2,296,781				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,296,781	2,296,781				26
Assessment Ratio	dec.		0.878209				27
Assessed Value	\$	2,017,054	2,017,054				28
Net Local & School Rate	mills		20.193629				29
Tax Equiv. Computed for Current Year	\$	40,732	40,732				30
Tax Equivalent per 1994 PSC Report	\$	21,758					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,732					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	83,134	316,411	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	53,261	6,146	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	136,395	322,557	
PUMPING PLANT			
Land and Land Rights (320)	11,972		12
Structures and Improvements (321)	30,652	298,428	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	15,016	38,130	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,486		20
Total Pumping Plant	73,126	336,558	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,881		23
Total Water Treatment Plant	1,881	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,662		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			399,545	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			59,407	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	458,952	
PUMPING PLANT				
Land and Land Rights (320)			11,972	12
Structures and Improvements (321)			329,080	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,146	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,486	20
Total Pumping Plant	0	0	409,684	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,881	23
Total Water Treatment Plant	0	0	1,881	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,662	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	392,617		26
Transmission and Distribution Mains (343)	1,173,915	176,712	27
Fire Mains (344)	0		28
Services (345)	246,702	49,125	29
Meters (346)	62,755	13,468	30
Hydrants (348)	148,055	32,650	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,027,706	271,955	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	806		35
Computer Equipment (372.1)	34,657	969	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	18,849	60,570	38
Other Tangible Property (390)	0		39
Total General Plant	54,312	61,539	
Total utility plant in service directly assignable	2,293,420	992,609	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,293,420	992,609	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			392,617	26
Transmission and Distribution Mains (343)			1,350,627	27
Fire Mains (344)			0	28
Services (345)			295,827	29
Meters (346)	3,627		72,596	30
Hydrants (348)			180,705	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,627	0	2,296,034	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			806	35
Computer Equipment (372.1)			35,626	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			79,419	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	115,851	
Total utility plant in service directly assignable	3,627	0	3,282,402	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,627	0	3,282,402	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,907	4,907	1
February			4,179	4,179	2
March			4,743	4,743	3
April			5,173	5,173	4
May			4,713	4,713	5
June			5,227	5,227	6
July			6,697	6,697	7
August			5,755	5,755	8
September			4,786	4,786	9
October			5,316	5,316	10
November			4,368	4,368	11
December			4,600	4,600	12
Total annual pumpage	0	0	60,464	60,464	
Less: Water sold				53,872	13
Volume pumped but not sold				6,592	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				2,283	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,283	19
Volume pumped but unaccounted for				4,309	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				386	23
Date of maximum: 10/16/2001					24
Cause of maximum:					25
Flushing distribution mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				70	26
Date of minimum: 5/31/2001					27
Total KWH used for pumping for the year				139,182	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
420 WASHINGTON	#1	569	8	432,000	Yes	1
216 PINE STREET	#2	640	12	604,800	Yes	2
1285 BROADWAY STREET	#4	655	12	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	420 WASHINGTON	216 PINE STREET	1285 BROADWAY STREET	2
Purpose	S	S	P	3
Destination	R	R	R D	4
Pump Manufacturer	DEMING	BRYON JACKSON	GOULDS	5
Year Installed	1948	1970	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	240	300	750	8
Pump Motor or Standby Engine Mfr	GE	NEWMAN	U.S. ELECTRIC	9
Year Installed	1948	1970	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	60	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1949	1984	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	149	182	10
			11
Total capacity in gallons (actual)	75,000	200,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	75.0000	200.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	405	0	0	0	405
A	D	4.000	547	0	0	0	547
A	D	6.000	15,650	0	0	0	15,650
P	D	6.000	6,841	229	0	0	7,070
A	D	8.000	4,454	0	0	0	4,454
P	D	8.000	17,787	3,797	0	0	21,584
A	D	12.000	2,419	0	0	0	2,419
P	D	12.000	14,861	1,136	0	0	15,997
P	D	14.000	580	0	0	0	580
Total Within Municipality			63,544	5,162	0	0	68,706
Total Utility			63,544	5,162	0	0	68,706

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	235	0	1	(5)	229		1
M	1.000	544	66	0	(28)	582		2
P	1.000				1	1		3
P	1.250	2	0	0	(2)	0		4
M	1.250	0	0	0	2	2		5
P	1.500	1	0	0	2	3		6
M	1.500	15	1	0	10	26		7
P	2.000	2	0	0	0	2		8
M	2.000	2	0	0	4	6		9
M	4.000	6	0	0	(4)	2		10
P	4.000				4	4		11
P	6.000	1	0	0	2	3		12
M	6.000	6	0	0	(4)	2		13
P	8.000	2	1	0	1	4		14
A	8.000				1	1		15
Total Utility		816	68	1	(16)	867	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	717	93	35	0	775	96	1
0.750	0	0	0	0	0	0	2
1.000	17	0	0	0	17	0	3
1.500	7	3	1	0	9	0	4
2.000	3	2	0	0	5	0	5
3.000	6	1	1	0	6	0	6
Total:	750	99	37	0	812	96	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	726	39	5	5	0	0	775	1
0.750	0	0	0	0	0	0	0	2
1.000	0	15	0	2	0	0	17	3
1.500	0	4	5	0	0	0	9	4
2.000	0	4	0	1	0	0	5	5
3.000	0	0	3	3	0	0	6	6
Total:	726	62	13	11	0	0	812	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	140	16			156	2
Total Fire Hydrants	140	16	0	0	156	
Flushing Hydrants						
	8			(2)	6	3
Total Flushing Hydrants	8	0	0	(2)	6	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	158
Number of distribution system valves end of year:	345
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant (650) - Increase due to maintenance of pump at Well #

Outside services employed (682) - Increase due to \$3,000 fee paid for Water Rate Increase consulting.

Miscellaneous General Expenses (689) - \$2,840 paid for software licensing fee.

Water Utility Plant in Service (Page W-08)

Account 314 - The utility placed Well #4 into service during 2001.

Account 321 - The addition represents the construction of the pumphouse for Well #4.

Account 325 - The addition represents the pumping equipment purchased for Well #4.

Water Mains (Page W-15)

The additions for the mains were financed by developers.

Water Services (Page W-16)

The services added in 2001 were financed by developers.

Adjustments to the water service counts were necessary to agree the statistical information to the actual services in the water system.

Meters (Page W-17)

Meters added were directly financed by the utility.

The utility is under a program that instead of testing they periodically replace all meters.

Hydrants and Distribution System Valves (Page W-18)

Additions to Hydrants for 2001 were financed by assessment to the developers

Adjustments to hydrants were made to agree the actual number of system hydrants to the statistical information.
